

RESOLUTION

WHEREAS, PARNELL BEAUBRUN, is the owner of the real property and dwelling house at 41 Sunnyside Road (Block 175.23, Lot 21); and

WHEREAS, the property owner timely appealed his 2009 assessment for real property taxes to the Essex County Board of Taxation; and

WHEREAS, at the time of the 2009 appeal the subject property was assessed as follows:

LAND: \$20,000.00
BLDG.: ~~\$66,700.00~~
\$86,700.00

and

WHEREAS, when the aforesaid appeal was filed the property owner had not paid his 2009 taxes and was thus delinquent; and

WHEREAS, as a delinquent taxpayer his 2009 appeal should not have been heard; and

WHEREAS, the County Tax Board on October 29, 2009 erroneously issued a Judgment reducing the 2009 assessment to \$76,700 (Land-\$20,000, Bldg.-\$56,700); and

WHEREAS, the Township refused to honor the aforesaid Judgment since 2009 real property taxes had not been paid; and

WHEREAS, on November 210, 2009, all delinquent real estate taxes were made current; and

WHEREAS, the assessment on the subject property was never reduced to reflect the reduced assessment of \$76,700; and

WHEREAS, in 2009 and 2010 the property owner overpaid real property taxes computed on an erroneous assessment of \$86,700 thus entitling him to a refund for 2009 and 2010; and

WHEREAS, legal counsel has advised that the property owner should be reimbursed for any overpaid taxes paid in 2009 and 2010; and

WHEREAS, the Tax Collector has advised that there is due and owing the property owner the following refunds for overpaid taxes:

2009	-	\$1,254.70
2010	-	\$1,298.20

NOW THEREFORE BE IT RESOLVED as follows:

1. The Township shall refund to the property owner all overpaid 2009 and 2010 real property taxes as set forth above.
2. The Tax Assessor and Tax Collector be and they are hereby authorized to adjust their records accordingly.

Karen J. Carnevale, Municipal Clerk

Sal M. Anderton, Council President

Adopted: May 17, 2011